

Exhibit 38

Honorable Pamela K. Chen
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Dear Judge Chen,

My name is Cynthia Strauss of Eagle Colorado. I am writing this letter to provide a heartfelt personal reference for Michael McMahon. I have had the privilege of knowing his wife Martha since 9th grade, where her mother was our math teacher. I came to know Michael through my brother-in-law.

I had the pleasure of introducing Martha and Michael to each other, recognizing their shared qualities of devotion, kindness, and loyalty. They are true blue, solid friends whom I can always count on. Over the years, we have shared in each others milestones, from weddings to baby showers and their dedication to their family has always been evident.

Both Martha and Michael have faced unimaginable tragedies in their lives. Michael's family endured the loss of his sister and father within weeks of each other. He demonstrated his strength when his brother experienced the devastating loss of his entire firehouse coworkers during the events of 9/11. Despite the years of anguish and heartache, they have shown remarkable resilience and strength.

Martha and Michael are devoted parents who hold their children accountable and lead by example. Their commitment to their children's education and well-being is unwavering, even if it means making tough decisions. All three of their children have had their parents heavily involved in their education to give them the best opportunities to succeed.

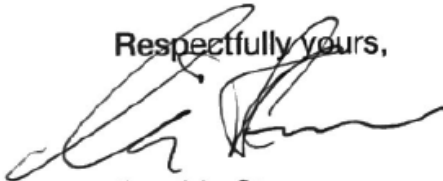
Michael's career as a police officer and detective, along with his family's long-standing tradition of service in law enforcement and public safety, speaks volumes about their dedication to making our country and our city safer for everyone. Having known Michael for decades now, there is zero chance he would ever engage in the criminal behavior he's been accused of. This attack on his character has cast a shadow over the lives of his entire family. The arrest has taken a personal toll, causing him to suffer from depression and robbing him of the joy of being fully present with his family.

Martha's unwavering support and tireless efforts to fight for Michael's innocence demonstrates her love and dedication as wife and partner. She has devoted countless hours and resources to seeking justice for her husband, all while shouldering the responsibility of managing their family life.

It is my sincere belief that Michael has already endured more than his fair share of suffering. He deserves the chance to reclaim his life and rebuild what has been unjustly taken from him. Martha's steadfast commitment to him, even in the face of adversity, is a testament to the depth of their bond and her unwavering belief in his innocence.

I wholeheartedly stand by Martha and Michael McMahon without hesitation. They are outstanding individuals who have faced adversity with grace, resilience and unwavering determination. Any opportunity to support them in their pursuit of justice and freedom would be a privilege.

Respectfully yours,

A handwritten signature in black ink, appearing to read 'Cynthia Strauss', written over the typed name.

Cynthia Strauss